

KANSAS CRIMINAL JUSTICE COORDINATING COUNCIL

EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG)

FISCAL YEAR 2007

REPORTING REQUIREMENTS



STATE OF KANSAS

**OFFICE OF THE GOVERNOR
KATHLEEN SEBELIUS
FEDERAL & OTHER GRANTS PROGRAM**

The following Reporting Requirements packet, including policies and reporting forms, can be located at <http://www.governor.ks.gov/grants/default.htm>.

POLICIES

PROCEDURES TO OPEN GRANT AWARD

The following grant award documents must be submitted to the Governor's Grants Program before the grant award is considered open:

Grant Assurances

The original Grant Assurances must be received **no later than July 21, 2006**. The signature of the authorized certifying official is required. Please make special note of the Grant Project Number assigned to the grant project and any special conditions that may have been added.

Budget Summary Form & Narrative

If the grant award is different from the original request, a new Budget Summary Form (BSF) for the grant award amount must be completed, signed and returned **along with a revised Budget Narrative no later than July 21, 2006**.

Revised Grant Project Objectives

If the grant award is different from the original request and if the subgrantee deems it is necessary, the grant project objectives also may be revised in accordance with the level of funding received.

GRANT REPORTING FORMS

When completing the reporting forms and when contacting the Governor's Grants Program, subgrantees will need to use a grant project number. The number assigned to the grant project during fiscal year 2007 has been provided in the Grant Assurances. All reports must be received by the Governor's Grants program on or before the required dates. **Reports may be mailed, faxed, or e-mailed as an attachment to lori.jensen@gov.state.ks.us**. Subgrantees electing to e-mail reports must first set up electronic signatures and send the Governor's Grants Program written verification that a policy is in place regarding electronic signatures.

Financial Status Report

This report must be received within **15** days after the close of each month or the first business day by 5:00 p.m. Any reports received after the following dates **are considered non-compliant**:

August 15, 2006	September 15, 2006	October 15, 2006	November 15, 2006
December 15, 2006	January 15, 2007	February 15, 2007	March 15, 2007
April 15, 2007	May 15, 2007	June 15, 2007	July 15, 2007

Program Income/Expenditure Report

This report must be received within **15** days after the close of a quarter or the first business day by 5:00 p.m. Any reports received after the following dates **are considered non-compliant**:

October 15, 2006	January 15, 2007	April 15, 2007	July 15, 2007
------------------	------------------	----------------	---------------

Grant Project Narrative Report

This report must be received within **15** days after the close of a quarter or the first business day by 5:00 p.m. Any reports received after the following dates **are considered non-compliant**:

October 15, 2006	January 15, 2007	April 15, 2007	July 15, 2007
------------------	------------------	----------------	---------------

Projection of Final Expenditures

This report must be received no later than 5:00 p.m., **April 15, 2007**, which projects the subgrantee's expenditures for the final quarter of the grant project period.

Equipment Inventory Form

This report is due within 30 days after the date of payment.

GRANT REPORTING INFORMATION

The following policy is to be applied to any grant reporting requirement set forth by the Governor's Grants Program.

Late/Incomplete Reports

Any subgrantee submitting a late, incorrect, or incomplete report will not receive a payment until the next batch of payments are issued for that particular grant program. **Complete and correct** reports must be received by 5:00 p.m. on the date that it is due. **If this date falls on a Saturday, Sunday, or State Holiday, it may be submitted by 5:00 p.m. the next working day following that due date.**

Agency & Staff Changes

If the subgrantee has a **staff change, change of address, or phone/fax number change**, the Governor's Grants Program must be notified in writing within 10 days of the change on subgrantee letterhead.

Reporting No Activity/Expenses

In any reporting period in which no expenses were incurred or no activity took place, the required reports must still be filed in a timely manner. If no expenses were incurred, report a zero for the period in question.

If no activity took place or no services were provided, report zero statistics and state why no activity took place for the period in question.

Period-End Obligations

If the subgrantee incurs obligations during the final grant project reporting period that will be paid in the first month following the end of the grant project period, the subgrantee may mark the Financial Status Report as "**NOT THE FINAL**" report, reflecting those obligations appropriately. Upon expenditure for those obligations, the subgrantee will submit a "**FINAL**" Financial Status Report reflecting it as "Period Expenditures" in the first month following the end of the grant project period. The subgrantee must pay for obligations within 30 days after the end of the grant project period.

Faxing Reports

A subgrantee may fax its grant reports in order to comply with the reporting deadline. **The fax number is (785) 291-3204. Please limit faxes to 10 pages. All reports longer than 10 pages MUST BE MAILED to the following address: Governor's Grants Program, Landon State Office Building, 900 SW Jackson, Room 304 N, Topeka, KS 66612-1220. Faxes exceeding the 10-page limit may be discarded and reports may be considered late.** The subgrantee cannot fax one report that exceeds the 10 page limit in two separate faxes. Faxed reports must have all the required signatures and be received by 5:00 p.m. on or before the date it is due. This office will **not** consider a faxed copy of a report to be timely if it is incomplete, lacking one or more signatures, or incorrect. Payment will not be issued for those not complying with this policy of faxing reports. **If a subgrantee chooses to fax a report, please do not follow it with a mailed copy.** The only documentation that must be mailed with original signatures is the Grant Assurances document.

Extensions

A subgrantee may request in writing an extension to submit a report late. Only under extreme circumstances will extensions be allowed, i.e. medical emergencies, etc. If a letter is received on or before the due date of the report, a payment may still be issued. The payment will be issued upon submission of the report. A staff member of the Governor's Grants Program will contact the subgrantee by phone or in writing to discuss the timeline for the extended report and grant payment.

GRANT PAYMENTS

Payment Process

Subgrantees MUST enroll in direct deposit with the State of Kansas, if not already set up, by submitting the attached authorization form, as well as a copy of a voided check, if possible, to the Governor's Grants Program. Subgrantees should receive direct deposits within two weeks after the due date of the required report(s). All reports received by this office that are **complete and correct** on or before the date that they are due will be issued a payment, as long as funds are available and as long as the subgrantee is in compliance with the grant award. Any subgrantee submitting a late, incorrect, or incomplete report will not receive a payment until the next batch of payments are issued. **Complete and correct** reports must be received by 5:00 p.m. on the date that it is due. **If this date falls on a Saturday, Sunday, or State Holiday, it may be submitted by 5:00 p.m. the next working day following that due date.**

Reimbursements

Payments will be issued on a monthly reimbursement basis, contingent upon compliance with all reporting requirements. The reimbursement amount will be determined by the period expenditures as reported on the monthly Financial Status Report.

Advance Funds

If a subgrantee requires an advance for grant funds, a need for those funds can be requested for extreme circumstances. However, any advances that are approved must be liquidated by the subgrantee within 15 days of the date of the payment. To make this request, a letter must be faxed to the Governor's Grants Program at (785) 291-3204, at which time the following criteria will be considered by staff:

1. The timeliness and accuracy of all grant reports (Financial Status Reports and any Grant Project Statistical or Narrative Reports).
2. The amount of funds being requested.
3. The approved budget line item which advance funds are being requested.
4. The need for the subgrantee to receive funds immediately.
5. The subgrantee's reserve amount and why the reserve cannot be used temporarily.
6. What efforts the subgrantee is making to build up a sufficient reserve.

It is the subgrantee's responsibility to address numbers 2 through 6 in the written request. The subgrantee will be notified by phone with the Governor's Grants Program decision.

Late Fees/Charges

It is the subgrantee's responsibility to pay for grant-funded goods and services in a timely manner. Grant funds may not be used to pay late fees, finance charges, interest, or any other costs associated with late or overdue bills. All costs assessed to the subgrantee for late or overdue bills will be the sole responsibility of the subgrantee.

BUDGET REVISION REQUESTS

Any modification to the subgrantee's budget upon grant award notification exceeding **10%**, as described below, must **first** be approved by the Governor's Grants Program. The procedure for receiving a budget revision follows:

Revision Request

Reallocation of dollars between approved line items in the subgrantee's grant project budget upon grant award notification is allowed one time without prior approval up to **10%** of the total line item cost that the funds are taken from, provided the change does not affect the scope of the grant project. However, a revised **Budget Summary Form and Budget Narrative** must be submitted to the Governor's Grants Program 10 days **prior** to the effective date of the change. This rule does not apply to line items in the Equipment budget category.

Any modification made to the subgrantee's approved grant project budget that exceeds the **10%** rule or a modification in the Equipment budget category must first be approved by the Governor's Grants Program. The Governor's Grants Program defines equipment as assets with a useful life of one year or more and a purchase cost of \$500 or more.

The following must be submitted to request a revision:

Request Letter- A written request must include an explanation of the need for the revision and the amount of grant funds that will be reappropriated. Budget revisions may only be requested within line items previously approved; funds cannot be moved into a new line item during the grant project period except under extreme circumstances. Please remember these grant project funds cannot be used to reimburse mileage expenses in excess of \$.37 per mile. If the subgrantee chooses to reimburse at a rate in excess of this amount, the subgrantee should be aware that no grant funds administered by the Governor's Grants Program can be used to make up the difference. Grant project funds cannot be used to attend conferences/meetings/etc. that occur outside the United States.

Budget Summary Form- Attach to the budget revision request a revised Budget Summary Form reflecting the new requested budget. This form must be filled out completely and signed by the subgrantee for the request to be considered.

Budget Narrative- Attach to the budget revision request a revised Budget Narrative reflecting the new requested budget.

Approval/Denial

The Governor's Grants Program will respond in writing to the subgrantee's request within 30 days. A request for a budget revision may be approved as requested, it may be partially approved, or it may be denied.

There is no limit to the number of budget revisions a subgrantee can request. However, frequent or repeated requests may raise concerns in regard to the subgrantee's budgeting practices. **No budget revisions may be requested during the final 30 days of the grant project period.**

An approval to allow a budget revision is effective as of the date of the approval letter. If the subgrantee requires the budget revision to be retroactive, or effective on a prior date, then the subgrantee must make that need clear in the original revision request. However, as noted in the first paragraph of this section, it is the policy of the Governor's Grants Program to require **prior** approval. Repeated requests for retroactive approval may raise concerns.

EQUIPMENT AND CONTRACTS

Equipment

All equipment purchased with grant funds must have been included in the subgrantee's approved budget prior to the purchase. The Governor's Grants Program defines equipment as assets with a useful life of one year or more and a purchase cost of \$500 or more. The subgrantee shall follow its agency written policies and procedures in regard to purchasing approval, needs assessment, bidding, etc. when purchasing equipment. For each equipment purchase, the subgrantee must provide the Governor's Grants Program with the following information within 30 days of the payment date.

- Description of the Equipment
- Serial Number or other Identification Number
- Source of the Equipment
- Identification of Who Holds the Title
- Acquisition Date
- Cost of the Equipment
- Cost Charged to Grant
- Percentage of Grant Fund Participation in the Cost of the Equipment
- Location of the Equipment
- Use and Condition of the Equipment

An Equipment Inventory Form is attached that includes all of the information listed above. It is the subgrantee's responsibility to maintain inventory records that can be reviewed at any time by the Governor's Grants Program staff. In addition, the subgrantee is responsible for providing justification as to the need and use of the equipment. The amount of time the equipment is used for the grant project must be equal to or more than the percentage of the purchase cost that was covered by grant funds. In some instances, this may lead to the need for a usage tracking system to be in place.

Procurement of Contractual Services

The subgrantee shall follow its agency's written procurement procedures, provided that the procurement conforms to applicable federal and state law. All procurement transactions, whether negotiated or competitively bid, shall be conducted in a manner that provides maximum open and free competition.

Disposal of Equipment

For disposal of equipment purchased with these or any past BYRNE/JAG funds, the Subgrantee shall submit a written request to the Governor's Grants Program for approval prior to disposition. The request should include the Grant Project Number, name of equipment, date of purchase, reason for disposal and how the equipment will be disposed (i.e. trash, sold, donated, trade-in, etc).

The Governor's Grants Program will respond in writing to the subgrantee's request within 30 days.

GRANT PROJECT COMPLIANCE REVIEWS

All subgrantees are subject to an on-site or desk review by the Governor's Grants Program staff. These reviews will take place during the year or year(s) in which the program is funded. Subgrantees will be contacted two to three weeks prior to the review. In the interim, a Grant Project Compliance Review Report will either be mailed or e-mailed indicating what information will be reviewed during the on-site visit or what information is to be submitted in conjunction with a desk review.

On-Site Compliance Reviews

At the on-site visit, the Governor's Grants Program staff will interview the grant project director and any grant-funded project staff, as well as discuss the Grant Project Compliance Review Report. The subgrantee should be prepared to answer all questions in the report. Programmatic/statistical information will be reviewed to determine the grant project's progress toward meeting its objectives as outlined in the subgrantee's approved grant application. The Governor's Grants Program staff will randomly select three months of financial documentation to be reviewed, thus determining if grant project expenditures are approved and allowable.

Desk Compliance Reviews

For a desk review the subgrantee will complete and return the Grant Project Compliance Review Report to the Governor's Grants Program, along with financial and programmatic/statistical documentation over a pre-determined three-month period. Upon receipt of the requested information, the Governor's Grants Program staff will review the material for approval and allowable costs, and for progress toward meeting objectives as outlined in the subgrantee's grant proposal.

Completion of Compliance Reviews

Upon completion of a grant project compliance review, a written report is prepared by the Governor's Grants Program staff and is reviewed and signed by the Grants Program Administrator. A signed report is forwarded to the subgrantee as either "Complete" or "Not Complete." A Grant Project Compliance Review Report that is "Not Complete" will list the actions required and the date they are due. When the requirements are submitted by the subgrantee and are approved, staff will forward a letter to the subgrantee verifying that the Grant Project Compliance Review Report is "Complete." If compliance review requirements are not submitted by the due date, it will result in the delay of reimbursements.

Additional random grant project compliance reviews may be conducted throughout the grant year. Upon request by staff, the subgrantee may be required to send in specific documentation over a designated time period. This review may include financial and/or programmatic/statistical reports, along with all the supporting documentation.

Confidential Information

From time to time, staff will review records that have confidential information in the subgrantee's files. No employee, intern, or volunteer of the Governor's Grants Program shall request or access subgrantee records containing personal information of a victim, informant, or employee which is protected under the law, etc. If it is necessary for the Governor's Grants Program staff to inspect grant records that may contain confidential information, such information shall be removed or covered during the inspection. Any specific request to review confidential information will be done in writing and will include the reason for review or inspection of the information.

AUDIT REQUIREMENT

The Governor's Grants Program requires an audit to be conducted on any organization receiving grant funds. At a minimum, a financial statement audit must be provided over the most recently completed fiscal period following the requirements prescribed in OMB (Office of Management and Budget) Circular A-133.

There are three types of services that an independent accountant may perform for an organization: a compilation, a review and an audit. A compilation is simply the preparation of financial statements, but they are unaudited, unreviewed and provide no assurances. A review requires some analytical procedures to be performed but offers a limited assurance. An audit includes the performance of analytical procedures, evaluation of evidence and provides positive assurance regarding the financial statements presented. **This office does not accept compilations or reviews as substitution for an audit report.**

For organizations expending \$500,000 or more in federal funds during a fiscal year, a Single Audit is required as stipulated in OMB Circular A-133. Subgrantees that do not provide sufficient information regarding their audit with their grant application will receive special conditions attached to their grant award in order to comply with these requirements.

Government agencies are not required to submit a copy of the completed audit report to the Governor's Grants Program. However, they must assure that this office has been provided with information on who does the audit, when the last audit was performed, what period was covered and where the audit is filed.

Not for profit programs must assure that a current financial audit, or a time line for the completion of a financial audit, has been provided to the Governor's Grants Program. Further, the subgrantee will submit within 30 days of receipt any findings and/or recommendations stated in the audit or in the Letter to Management, including a written explanation stating how the findings and/or recommendations were, or will be, addressed by the subgrantee. Financial audit reports should be completed within nine months from the end of the organization's fiscal year.

CLOSEOUT PROCEDURES

During closeout, the Governor's Grants Program staff evaluates all grant required work done by the subgrantee. When all work is complete and all necessary follow-up action is taken, the grant file is closed.

Requirements:

Financial Status Report

This report is to be completed monthly, with the final Financial Status Report due by 5:00 p.m., **July 15, 2007**. Staff will ensure that the reports were timely, that grant funds were expended in accordance with the Approved Budget and that any excess grant funds on hand were returned to the Governor's Grants Program.

Project Income/Expenditure Report

This report is to be completed quarterly, with the final Program Income Report due in the Governor's Grants Program by 5:00 p.m., **July 15, 2007**. Staff will ensure that the reports were timely and that the subgrantee completed the reports in accordance with the instructions provided by the Governor's Grants Program.

Grant Project Narrative Report

This report is to be completed quarterly, with the final Grant Project Narrative Report due in the Governor's Grants Program by 5:00 p.m., **July 15, 2007**. Staff will ensure that the reports were timely, that the subgrantee conducted its grant project in accordance with approved goals and objectives and that the subgrantee completed the reports in accordance with the instructions provided by the Governor's Grants Program.

Projection of Final Expenditures

This report is to be completed and mailed or faxed by 5:00 p.m., **April 15, 2007**.

Equipment Inventory Form

This form is to be completed within 30 days after the date of payment of the equipment with grant funds. Staff will ensure that for every expenditure made in the equipment budget line item there is inventory information on file.

Grant Project Compliance Review

The subgrantee will receive a compliance review for each grant award made. The compliance review may be a desk or on-site review. Any issues raised during the compliance review must be resolved before the grant file is closed.

When there are problems preventing the closeout of a grant, the subgrantee will be notified in writing and requested to take corrective action. After all of the criteria have been satisfied, the grant file will be closed and a closeout letter will be sent to the subgrantee.

REPORTING FORMS

ATTACHED FORMS

[Financial Status Report](#)

[Program Income/Expenditure Report](#)

[Grant Project Narrative Report](#)

[Projection of Final Expenditures Report](#)

[Equipment Inventory Form](#)

[Revisions – Budget Summary Form](#)

[Authorization for Electronic Deposits](#)

**These forms are located at
<http://www.governor.ks.gov/grants/default.htm>.**